

Message Text

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ORIGIN SCS-06

INFO OCT-01 ISO-00 TRSE-00 EB-08 AF-10 ARA-14 EA-12
EUR-12 NEA-10 IO-14 SIG-03 MMO-01 CA-01 /092 R

DRAFTED BY CA/SCS/AMLONON:AN

APPROVED BY CA/SCS/AAGISE

SCS - JLWARD

SCS - FHALL

IRS - BJOHNSON

EB/IFD/OMA - TAFORBORD

-----035563 011919Z /47

O 011858Z AUG 78

FM SECSTATE WASHDC

TO ALL DIPLOMATIC AND CONSULAR POSTS IMMEDIATE

UNCLAS STATE 193625

INFORM CONSULS

E.O. 11652: N/A

TAGS: CFED, EFIN

SUBJECT: TAX DEADLINE FOR OVERSEAS AMERICANS EXTENDED
TO OCT. 16

REF: STATE 133827 AND PREVIOUS

1. IRS REPORTS THAT TAXPAYERS WHO QUALIFY FOR THE FOREIGN EARNED INCOME EXCLUSION UNDER INTERNAL REVENUE CODE SECTION 911 WILL HAVE UNTIL OCTOBER 16, 1978 TO FILE THEIR 1977 INCOME TAX RETURNS. THE TAX FILING DEADLINE HAS BEEN EXTENDED FOR THOSE TAXPAYERS WHO QUALIFY FOR SECTION 911 EXCLUSION AND WERE EITHER RESIDING OR TRAVELING OUTSIDE THE UNITED STATES ON APRIL 17, 1978, OR IN THE U.S. ON APRIL 17 AND APPLIED FOR AND RECEIVED
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AN EXTENSION OF TIME TO FILE UNTIL JUNE 15, 1978.
QUALIFYING TAXPAYERS NEED TAKE NO FURTHER ACTION TO OBTAIN THIS EXTENSION.

2. TAXPAYERS ELIGIBLE FOR THE EXCLUSION WHO WERE OUTSIDE THE U.S. ON APRIL 17 WILL NOT BE PENALIZED FOR FAILURE TO PAY ANY TAX DUE ON THE RETURN IF THEY FILE THEIR

RETURNS AND PAY THE AMOUNT DUE BY OCT. 16, 1978. TAX-PAYERS ELIGIBLE FOR THE EXCLUSION WHO ORIGINALLY APPLIED FOR AND RECEIVED AN EXTENSION UNTIL JUNE 15, 1978, WILL NOT BE ASSESSED PENALTIES FOR FAILURE TO PAY IF THEY PAID THE REQUIRED AMOUNT OF TAX WITH THE APPLICATION FOR THE ORIGINAL EXTENSION AND THEY FILE AND PAY THE REMAINDER BY OCT. 16. IN ANY CASE, INTEREST WILL BE DUE ON ANY UNPAID TAXES FROM APRIL 15, 1978 TO THE DATE OF PAYMENT.

3. THIS EXTENSION WAS GRANTED BECAUSE CONGRESS IS STILL CONSIDERING LEGISLATION WHICH WOULD MAKE RULES FOR THE FOREIGN EARNED INCOME EXCLUSION WHICH EXISTED BEFORE 1976 APPLICABLE TO 1977 TAX RETURNS. IF THE LEGISLATION IS ENACTED, THE IRS WILL ISSUE ANY NECESSARY REVISED TAX FORMS TO TAXPAYERS' MOST RECENT FOREIGN ADDRESS AND TO POSTS FOR DISTRIBUTION.

4. IRS ALSO NOTES THAT THE DUE DATES FOR ESTIMATED TAX PAYMENTS FOR THE 1978 TAX YEAR ARE NOT CHANGED BY THIS EXTENSION. VANCE

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NNN

Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: INCOME TAXES
Control Number: n/a
Copy: SINGLE
Draft Date: 01 aug 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01 jan 1960
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978STATE193625
Document Source: CORE
Document Unique ID: 00
Drafter: AN
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780314-1268
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t197808111/aaaadpjs.tel
Line Count: 82
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 811a6b59-c288-dd11-92da-001cc4696bcc
Office: ORIGIN SCS
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 78 STATE 133827
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 29 mar 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1575107
Secure: OPEN
Status: NATIVE
Subject: TAX DEADLINE FOR OVERSEAS AMERICANS EXTENDED TO OCT. 16
TAGS: CFED, EFIN, US
To: ALL POSTS
Type: TE
vdkgvwkey: odbc://SAS/SAS.dbo.SAS_Docs/811a6b59-c288-dd11-92da-001cc4696bcc
Review Markings:
Sheryl P. Walter
Declassified/Released
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